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May 9, 2013

VIA ELECTRONIC MAIL AND HAND

Honorable Martin Glenn
United States Bankruptcy Court Southern District of New York
One Bowling Green
Chambers Room 504
New York, New York 10004

RE: In re Dewey & LeBoeuf LLP Case No. 12-12321 (MG)

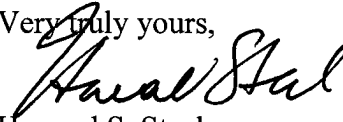
Dear Judge Glenn:

As Your Honor knows, we represent the Dewey & LeBoeuf LLP Liquidation Trust in the above referenced matter with respect to the Liquidating Trustee's Bankruptcy Rule 9019 Settlement Motion [Docket No. 1372], scheduled for hearing on May 13, 2013 at 2:00 p.m. (ET).

I write to advise Your Honor of our intention (mindful of the Local Bankruptcy Rule 9014-2 and that a Bankruptcy Rule 9019 hearing is not designed to be an evidentiary hearing) to proffer the Initial Declaration of Alan M. Jacobs [Docket No. 1387] and the Reply Declaration [Docket No. 1419] at the hearing, unless Your Honor directs otherwise, and that Mr. Jacobs will be available at the hearing for any examination. While we recognize that Messrs. DiCarmine and Sanders filed a Motion to Strike [Docket Nos. 1391] and just moments ago filed a Motion for Shortened Notice for another Motion to Strike [Docket No. 1432] and Motion in Limine [Docket No. 1434], assuming Your Honor considers, and denies such Motions, we intend to proffer the Declarations of Mr. Jacobs. We also plan to submit the proposed Settlement Agreement [Exhibit A at Docket No. 1391], the Revised Proposed Order [Exhibit A at Docket No. 1427] and the insurance policies [Exhibit D at Docket No. 1427] in support of the Settlement Motion.

We are pleased to answer any questions Your Honor may have regarding this matter prior to or at the hearing.

Very truly yours,



Howard S. Steel

cc: Edward S. Weisfelner (By email)
Sigmund Wissner-Gross (By email)
Ned Bassen (By email)
Kevin Van Wart (By email)
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